What is claimed is:

1. A compound of the formula:

$$R_1$$
 R_2
 C
 X_1
 X_3
 X_2

wherein R_1 and R_2 are the same or different and are protecting groups or phosphorus moieties, B is selected from a purine, pyrimidine or modification thereof and X_1 , X_2 , and X_2 are each independently an atom or a ligand.